



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

**Mail Stop 3561**

April 5, 2007

Mr. David J. Ide  
Chief Executive Officer  
Modavox, Inc.  
2617 S. 46th Street, Suite 300  
Phoenix, AZ 85034

**Re: Modavox, Inc.  
Form 10-KSB for the year ended February 28, 2006  
File No. 333-57818**

Dear Mr. Ide:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief  
Accountant  
Office of Emerging Growth  
Companies